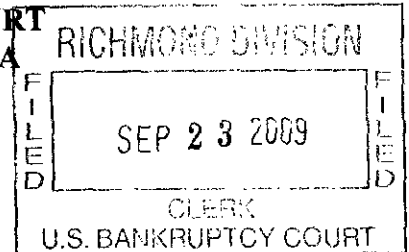


**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**



In re:

CIRCUIT CITY STORES, INC.,  
et al.

Chapter 11  
Case No. 08-35653 (KRH)  
Jointly Administered

Debtors.

Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
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MEAGHER & FLOM, LLP  
One Rodney Square  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
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155 North Wacker Drive  
Chicago, Illinois 60606-1720

Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
(804) 775-1000

LAW OFFICE OF PAUL E. BURNS  
By: Paul E. Burns  
By: Matthew M. Hagerty  
By: Bradford L. Maynes  
Attorneys for Creditor, City of Brighton  
133 West Grand River  
Brighton, Michigan 48116  
(810) 227-5000

**CREDITOR, CITY OF BRIGHTON'S RESPONSE TO DEBTORS'  
THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS  
(REDUCTION OF CERTAIN PERSONAL PROPERTY TAX CLAIMS)**

Creditor, CITY OF BRIGHTON, by and through its attorneys, LAW OFFICE OF PAUL E. BURNS, by PAUL E. BURNS, MATTHEW M. HAGERTY and BRADFORD L. MAYNES hereby files its Response to Debtors' Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims), and states as follows:

1. The City of Brighton is a Michigan home rule city, located in the County of Livingston, State of Michigan.

2. Pursuant to the General Property Tax Act, Act 206 of 1893, as amended, the City of Brighton is vested with the right, duty and responsibility of assessing and collecting personal property taxes within its boundaries.

3. The assessment of personal property within the City of Brighton is administered by the City Assessor, Ms. Kathy Lupi, who has personal knowledge with respect to all facts regarding assessment.

4. The collection of personal property taxes within the City of Brighton is primarily administered by the City Treasurer, Ms. Fern Jackson, who has personal knowledge with respect to all facts regarding collection of personal property taxes.

5. The Debtor, Circuit City Stores, Inc., et al., conducts or has conducted business in the City of Brighton, County of Livingston, State of Michigan.

6. In December of 2008, the City of Brighton assessed personal property owned by the Defendant and located within the City of Brighton for the purpose of personal property taxes for 2009.

7. The December 2008 assessment by the City of Brighton was made partly or wholly based on the Personal Property Statement voluntarily filed by Debtor.

8. The claims previously made by the City of Brighton in this matter represent the taxes for calendar year 2009, based on the December 2008 assessment.

9. Debtor is currently protesting its assessment for the previous tax year, 2008, before the Michigan Tax Tribunal.

10. Per MCL 205.731, as Debtor is no doubt aware per its 2008 appeal, the Michigan Tax Tribunal has "exclusive and original jurisdiction over ... A proceeding for a refund or

redetermination of a tax levied under the property tax laws” of the state of Michigan. A copy of MCL 205.731 is attached hereto as Exhibit A.

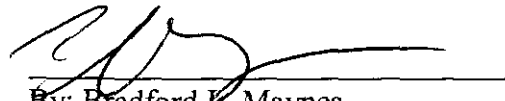
11. Accordingly, this tribunal lacks subject matter jurisdiction to consider a reduction of personal property taxes assessed by the City of Brighton for tax year 2009, as such appeal must be taken by Debtor in the Michigan Tax Tribunal.

**WHEREFORE**, Creditor, City of Brighton, respectfully requests that Debtors’ objections to the personal property taxes assessed by the City of Brighton for the 2009 tax year be denied.

Respectfully submitted,

LAW OFFICE OF PAUL E. BURNS

Dated: September 22, 2009

  
By: Bradford L. Maynes  
Attorneys for Creditor, City of Brighton  
133 West Grand River  
Brighton, Michigan 48116  
(810) 227-5000

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:

CIRCUIT CITY STORES, INC.,  
et al.

Chapter 11  
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**LAW OFFICE OF PAUL E. BURNS**  
By: Paul E. Burns  
By: Matthew M. Hagerty  
By: Bradford L. Maynes  
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133 West Grand River  
Brighton, Michigan 48116  
(810) 227-5000

## PROOF OF SERVICE

STATE OF MICHIGAN) )SS  
COUNTY OF LIVINGSTON)

Connie Spring, being first duly sworn, deposes and says that on September 22, 2009, she did serve Creditor, City of Brighton's Response to Debtors' Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) and Proof of Service upon:

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, VA 23219


by overnight delivery, and upon:

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
One Rodney Square  
Post Office Box 636  
Wilmington, DE 19899-0636  
Attn: Gregg M. Galardi  
Attn: Ian S. Fredericks

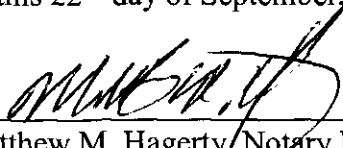
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, VA 23219  
Attn: Dion W. Hayes  
Attn: Douglas M. Foley

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
333 West Wacker Drive  
Chicago, IL 60606  
Attn: Chris L. Dickerson

by depositing same in a United States mail receptacle located in Brighton, Michigan, first-class postage fully prepaid.

  
\_\_\_\_\_  
Connie Spring

Subscribed and sworn to before me  
on this 22<sup>nd</sup> day of September, 2009.

  
\_\_\_\_\_  
Matthew M. Hagerty Notary Public  
Livingston County, Michigan  
My Commission expires: 01/24/2014  
Acting in the County of Livingston



**LAW OFFICE OF PAUL E. BURNS**

**Attorneys at Law**  
133 West Grand River  
Brighton, Michigan 48116  
(810) 227-5000 FAX (810) 220-5895

Paul E. Burns  
Matthew M. Hagerty  
Bradford L. Maynes

September 22, 2009

**VIA OVERNIGHT DELIVERY**

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Room 4000  
Richmond, Virginia 23219

Re: Circuit City Stores, Inc./City of Brighton  
Case No. 08-35653 (KRH)

Dear Clerk:

Enclosed for filing, please find the following documents with regard to the above-referenced case:

1. Creditor, City of Brighton's Response to Debtors' Thirty-Seventh Omnibus Objection to Claims (Reduction of Certain Personal Property Tax Claims) and
2. Proof of Service.

If you have any questions, please do not hesitate to contact my office.

Very truly yours,

Bradford L. Maynes

BLM:cs  
encls

cc: Mr. Dana Foster  
Ms. Fern Jackson  
Mr. Gregg M. Galardi/Mr. Ian S. Fredericks  
Mr. Chris L. Dickerson  
Mr. Dion W. Hayes/Mr. Douglas M. Foley